

EDWARDS COUNTY, KANSAS

**FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED DECEMBER 31, 2019**

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
County of Edwards, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Edwards County, Kansas, as of and for the year ended December 31, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Edwards County, Kansas as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Edwards County, Kansas as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Edwards County, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated November 7, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: <https://admin.ks.gov/offices/oar/municipal-services/municipal-audits>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

September 30, 2020

EDWARDS COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2019

<u>Funds</u>	Beginning unencumbered cash balance	Prior year canceled encumbrances
General fund	\$ 285,627	\$ -
Special purpose funds:		
Road and bridge	102,258	-
Noxious weed	10,063	-
Employee benefits	158,997	-
Health	11,554	-
Hospital maintenance	6,635	-
Special drug and alcohol	993	-
Special parks and recreation	653	-
Noxious weed capital outlay	50,335	-
Edwards County 911	179,858	-
Non-budgeted special purpose funds:		
Economic development	-	-
Special law enforcement	10,193	-
Lef and diversion	62,385	-
Special drug enforcement	43,525	-
Micro-loan	26,519	-
Special highway improvement	92,185	-
Special machinery	298,615	-
Multi-year capital improvement	621,852	-
Equipment reserve	849,734	-
Retainage contracts	975	-
Deeds technology	29,364	-
Concealed carry handgun	5,370	-
Emergency preparedness	10,391	-
Offender registration	7,095	-
Clerk technology	6,411	-
Treasurer technology	6,411	-
24th Judicial district drug-alcohol	10	-
Prosecutor's training and assistance	4,492	-
Special motor vehicle	13,276	-
Total special purpose funds	2,610,149	-
Business fund:		
Risk management reserve	419,066	-
Total reporting entity - excluding agency funds	\$ 3,314,842	\$ -
Composition of cash balance:		
Cash on hand		
Operating checking accounts		
Interest bearing checking accounts		
Certificates of deposit		
Total cash		
Agency funds		
Total reporting entity - excluding agency funds		

The notes to the financial statement are an integral part of this statement.

STATEMENT 1

Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
<u>\$ 2,701,383</u>	<u>\$ 2,641,306</u>	<u>\$ 345,704</u>	<u>\$ 48,209</u>	<u>\$ 393,913</u>
1,245,548	1,242,736	105,070	24,646	129,716
87,502	88,589	8,976	3,258	12,234
1,080,966	1,046,375	193,588	11,156	204,744
235,604	225,490	21,668	-	21,668
273,287	275,000	4,922	-	4,922
3,206	2,725	1,474	-	1,474
464	500	617	-	617
10,000	10,515	49,820	-	49,820
57,136	47,517	189,477	-	189,477
40,000	40,000	-	-	-
-	-	10,193	-	10,193
20,182	10,000	72,567	-	72,567
9,427	-	52,952	-	52,952
5,717	-	32,236	-	32,236
50,000	84,679	57,506	-	57,506
150,000	228,426	220,189	-	220,189
295,000	76,294	840,558	-	840,558
175,000	39,151	985,583	-	985,583
1,435	1,403	1,007	-	1,007
4,673	2,538	31,499	-	31,499
325	-	5,695	-	5,695
720	5,020	6,091	-	6,091
1,370	538	7,927	-	7,927
1,108	4,900	2,619	-	2,619
1,120	4,130	3,401	-	3,401
402	412	-	-	-
819	474	4,837	-	4,837
31,387	26,619	18,044	-	18,044
<u>3,782,398</u>	<u>3,464,031</u>	<u>2,928,516</u>	<u>39,060</u>	<u>2,967,576</u>
<u>816,879</u>	<u>807,523</u>	<u>428,422</u>	<u>64,902</u>	<u>493,324</u>
<u>\$ 7,300,660</u>	<u>\$ 6,912,860</u>	<u>\$ 3,702,642</u>	<u>\$ 152,171</u>	<u>\$ 3,854,813</u>
				\$ 34,607
				8,388,409
				639,888
				<u>1,143,000</u>
				10,205,904
				(6,351,091)
				<u>\$ 3,854,813</u>

EDWARDS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2019

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement, notes, and schedules are the representations of the County's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Edwards County, Kansas, is a municipal corporation governed by an elected three-member commission. This regulatory financial statement does not include the following related municipal entities. A related municipal entity is an entity established to benefit the County and/or its constituents.

Edwards County Hospital. The members of the governing board of the Hospital are appointed by the County Commissioners. Although the County Commissioners do not have the authority to modify or approve the Hospital's operating budget, the Hospital is fiscally dependent on the County because the County provides substantial support.

Edwards County Extension Council. The Extension Council has an elected board for its governing body. The County can impose its will on the Council because it has the ability to modify or approve the operating budget of the Council. Because the Council receives substantial financial support from the County, it is fiscally dependent on the County, although it receives some other support.

Edwards County Historical Society. The Historical Society's governing body members are appointed by the County Commissioners. The Society is fiscally dependent upon the County because the operating budget is approved by the County Commissioners and the County provides substantial financial support to the Society.

Edwards County Fair Board. The Fair Board is fiscally dependent upon the County because the County provides substantial financial support.

2. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2019:

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

REGULATORY BASIS FUND TYPES

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Business fund – funds financed in whole or in part by fees charged to users for goods and services (i.e. enterprise and internal service funds, etc.).

Agency funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, tax collection accounts, etc.).

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund and special purpose funds (unless specifically exempted by statute). Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for agency funds, the business fund, and the following special purpose funds:

Economic Development	Deeds Technology
Special Law Enforcement	Concealed Carry Handgun
Lef and Diversion	Emergency Preparedness
Special Drug Enforcement	Offender Registration
Micro-Loan	Clerk Technology
Special Highway Improvement	Treasurer Technology
Special Machinery	24 th Judicial District Drug-Alcohol
Multi-Year Capital Improvement	Prosecutor's Training and Assistance
Equipment Reserve	Special Motor Vehicle
Retainage Contracts	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

B. COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration, and legal representatives of the County.

The budget law provided by K.S.A. 79-2935 prohibits the expenditure of funds in excess of that allowed by budget. Expenditures exceeded the adopted budget of the Health fund by \$17,366.

C. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2019.

At December 31, 2019 the County's carrying amount of deposits, including certificates of deposit, was \$10,171,297 and the bank balance was \$10,206,973. Of the bank balance, \$5,483,333 was covered by federal depository insurance, and \$4,723,640 was collateralized with securities held by the pledging financial institution's agents in the County's name.

D. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2019, were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
Capital lease:					
2019 Caterpillar Motor Grader					
Issued July 15, 2019					
In the amount of \$199,856					
At interest rate of 3.35%					
Maturing July 16, 2024	\$ -	\$ 199,856	\$ -	\$ 199,856	\$ -

Current maturities of capital leases and interest through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2020	\$ 37,381	\$ 6,695	\$ 44,076
2021	38,633	5,443	44,076
2022	39,928	4,149	44,077
2023	41,265	2,811	44,076
2024	42,649	1,429	44,078
Total	<u>\$ 199,856</u>	<u>\$ 20,527</u>	<u>\$ 220,383</u>

E. INTERFUND TRANSACTIONS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory authority</u>
General	Multi-year Capital Improvement	\$ 245,000	K.S.A. 19-120
General	Equipment Reserve	175,000	K.S.A. 19-119
General	Economic Development	40,000	K.S.A. 79-1946
Special Motor Vehicle	General	13,276	K.S.A. 8-145
Road and Bridge	Special Highway Improvement	50,000	K.S.A. 68-590
Road and Bridge	Special Machinery	150,000	K.S.A. 68-141g
Road and Bridge	Multi-year Capital Improvement	50,000	K.S.A. 19-120
Multi-year Capital Improvement	Health	20,000	K.S.A. 19-120
Noxious Weed	Noxious Weed Capital Outlay	<u>10,000</u>	K.S.A. 2-1318
Total operating transfers		<u>\$ 753,276</u>	

Transfers to related municipal entities:

<u>From</u>	<u>To</u>	<u>Amount</u>
General	County Fair	\$ 13,000
General	Extension Council	128,000
General	Historical Society	10,000
Hospital Maintenance	Edwards County Hospital	<u>275,000</u>
Total transfers to related municipal entities		<u>\$ 426,000</u>

F. CDBG LOANS

In 2013, the County issued a \$20,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at four and one-half percent is to be repaid over a period of five years. Loan payments are \$373 per month, including principal and interest. On December 31, 2019 the loan balance was \$1,678.

In 2016, the County issued a \$15,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at four percent is to be repaid over a period of five years. Loan payments are \$276 per month, including principal and interest. On December 31, 2019 the loan balance was \$4,931.

G. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

G. DEFINED BENEFIT PENSION PLAN (CONTINUED)

General Information about the Pension Plan (Continued)

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by the County and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$149,361 for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,218,145. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial report including all actuarial assumptions and methods, and the report on the allocation of the KPERS net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other post-employment benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Death and disability other post-employment benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% and contributions were \$15,665 for the year ended December 31, 2019.

H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONTINUED)

Vacation leave. The County's policies regarding vacations permit non-elected employees to accumulate and carry over up to 120 hours of vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accrued vacation earned prior to termination or resignation, provided two weeks' notice is given.

Sick leave. The County's policies regarding sick leave permit non-elected employees on permanent status to accumulate up to 720 hours of sick leave. Upon termination or resignation from service with the County, employees are entitled to payment for up to fifty percent of accrued sick leave earned prior to termination or resignation, provided two weeks' notice is given.

Section 125 plan. The County offers a Section 125 flexible benefit plan to employees electing to participate. It is used for certain disability insurance premiums.

I. CONTINGENCIES

The County receives Federal and State grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, would not be significant.

During the ordinary course of its operations the County is a party to claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

J. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and medical needs of employees. The County participates in public entity risk pools to cover property, liability, and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three years.

K. PUBLIC ENTITY RISK POOLS

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group-funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to \$750,000 each and aggregate excess reinsurance provides aggregate coverage up to \$1,000,000. Except for required contributions, no member can be held responsible for any claims made against any other member.

K. PUBLIC ENTITY RISK POOLS (CONTINUED)

The County is also a member of the Kansas County Association Multi-Line Pool (KCAMP), a group-funded pool for property, liability, crime, and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file, which is \$24,527,110, \$500,000 for liability and \$1,000,000 for crime. Excess reinsurance provides aggregate coverage up to \$3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

L. MEDICAL SELF-INSURANCE

The County maintains a self-insurance program that is handled by an outside administrator who determines claims to be paid by the County. A stop loss insurance policy is purchased by the County to cover claims above \$30,000 per employee. Changes in claims liability for the past two years have been as follows:

	<u>Beginning of year liability</u>	<u>Claims and changes in estimates</u>	<u>Stop loss reimbursement</u>	<u>Claim payments</u>	<u>End of year liability</u>
2018	\$ —	\$ 587,563	\$ 108,025	\$ 479,538	\$ —
2019	—	573,059	49,707	458,450	64,902

M. SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 30, 2020, the date on which the financial statement was available to be used. Management's evaluation concluded that the following subsequent events are required to be recognized or disclosed in the financial statement:

In recent months, the coronavirus (COVID-19) outbreak in the United States has resulted in reduced customer traffic and the temporary closure of operating hours for our offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impacts to the County as of the date of this report, management believes that a material impact on the County's financial position and results of future operations is reasonably possible.

The Federal government has established the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), and appropriated \$150 billion for specified uses to States and certain local governments, to be used to cover necessary costs relating to the public health emergency with respect to COVID-19. The County received \$563,073 in July 2020 from the State of Kansas.

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

EDWARDS COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

<u>Funds</u>	<u>Certified budget</u>	<u>Adjustment for qualifying budget credits</u>	<u>Total budget for comparison</u>	<u>Expenditures chargeable to current year</u>	<u>Variance favorable (unfavorable)</u>
General fund	\$ 2,703,244	\$ -	\$ 2,703,244	\$ 2,641,306	\$ 61,938
Special purpose funds:					
Road and bridge	1,275,000	-	1,275,000	1,242,736	32,264
Noxious weed	94,550	-	94,550	88,589	5,961
Employee benefits	1,198,125	-	1,198,125	1,046,375	151,750
Health	202,000	6,124	208,124	225,490	(17,366)
Hospital maintenance	275,000	-	275,000	275,000	-
Special drug and alcohol	12,000	-	12,000	2,725	9,275
Special parks and recreation	2,200	-	2,200	500	1,700
Noxious weed capital outlay	48,935	-	48,935	10,515	38,420
Edwards County 911	220,000	-	220,000	47,517	172,483
Total	<u>\$ 6,031,054</u>	<u>\$ 6,124</u>	<u>\$ 6,037,178</u>	<u>\$ 5,580,753</u>	<u>\$ 456,425</u>

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 1,918,033	\$ 1,975,485	\$ 1,951,038	\$ 24,447
Delinquent tax	13,073	32,271	7,500	24,771
Motor vehicle tax	117,784	136,382	136,640	(258)
Recreational vehicle tax	1,878	2,274	2,417	(143)
16/20M truck tax	16,148	15,583	18,141	(2,558)
Commercial vehicle tax	9,474	10,796	13,341	(2,545)
Interest on delinquent tax	20,850	35,557	10,000	25,557
In lieu of tax	1,057	1,028	-	1,028
Shared revenue:				
Local sales tax	185,246	194,886	185,000	9,886
Mineral production tax	6,780	5,085	2,500	2,585
Grants	-	2,000	-	2,000
Local alcohol tax	800	117	250	(133)
Licenses, permits and fees:				
Mortgage registration fees	6,348	-	-	-
County officer fees	41,702	39,933	30,000	9,933
Other fees	17,651	22,463	5,000	17,463
Charges for services:				
Prisoner care	580	1,560	-	1,560
Diversion fees	10,000	-	-	-
Law enforcement contract	130,337	129,542	135,000	(5,458)
Tonnage fees	17,650	725	12,000	(11,275)
Interest	44,237	62,299	10,000	52,299
Miscellaneous	21,282	37,375	-	37,375
Transfer from special motor vehicle	11,251	13,276	10,000	3,276
Neighborhood revitalization	(18,761)	(17,254)	(17,093)	(161)
Total receipts	2,573,400	2,701,383	\$ 2,511,734	\$ 189,649
Expenditures:				
General government:				
County commissioners	52,430	55,106	\$ 56,000	\$ 894
County clerk	92,059	95,161	99,000	3,839
County treasurer	99,167	104,099	102,000	(2,099)
County attorney	87,067	89,450	83,800	(5,650)
Register of deeds	73,451	79,139	79,160	21
District court	68,565	61,485	48,641	(12,844)
Courthouse general	210,107	252,098	252,000	(98)
Appraisal	102,600	112,571	110,500	(2,071)
Extension office	9,075	4,556	11,000	6,444

EDWARDS COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance favorable (unfavorable)
		Actual	Budget	
General government (continued):				
Zoning	\$ 2,612	\$ 3,230	\$ 4,600	\$ 1,370
Election	31,937	20,348	47,200	26,852
Insurance cost	75,088	84,760	87,000	2,240
Soil conservation	27,955	27,955	27,955	-
	<u>932,113</u>	<u>989,958</u>	<u>1,008,856</u>	<u>18,898</u>
Public safety:				
Sheriff	559,185	574,212	567,000	(7,212)
Emergency preparedness	8,314	8,463	11,000	2,537
	<u>567,499</u>	<u>582,675</u>	<u>578,000</u>	<u>(4,675)</u>
Health and welfare:				
Ambulance	210,000	243,696	263,696	20,000
Mental health	27,192	27,192	27,192	-
Mental retardation	30,000	30,000	30,000	-
	<u>267,192</u>	<u>300,888</u>	<u>320,888</u>	<u>20,000</u>
Public works:				
Prairie dog	(390)	1,260	-	(1,260)
Culture and recreation:				
Fairgrounds maintenance	18,610	10,345	17,000	6,655
Sanitation:				
Transfer station	150,281	145,180	210,000	64,820
Transfers out:				
Equipment reserve	220,000	175,000	220,000	45,000
Multi-year capital improvement	200,000	245,000	157,500	(87,500)
Economic development	40,000	40,000	40,000	-
	<u>460,000</u>	<u>460,000</u>	<u>417,500</u>	<u>(42,500)</u>

EDWARDS COUNTY, KANSAS

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance favorable (unfavorable)
		Actual	Budget	
Transfers to related municipal entities:				
County fair	\$ 11,000	\$ 13,000	\$ 13,000	\$ -
Extension council	128,000	128,000	128,000	-
Historical society	10,000	10,000	10,000	-
	<u>149,000</u>	<u>151,000</u>	<u>151,000</u>	<u>-</u>
Total expenditures	<u>2,544,305</u>	<u>2,641,306</u>	<u>\$ 2,703,244</u>	<u>\$ 61,938</u>
Receipts over (under) expenditures	29,095	60,077		
Unencumbered cash, beginning of year	<u>256,532</u>	<u>285,627</u>	<u>\$ 191,510</u>	<u>\$ 94,117</u>
Unencumbered cash, end of year	<u>\$ 285,627</u>	<u>\$ 345,704</u>		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 805,011	\$ 831,285	\$ 821,023	\$ 10,262
Delinquent tax	6,414	14,582	3,000	11,582
Motor vehicle tax	61,089	57,623	57,346	277
Recreational vehicle tax	977	956	1,014	(58)
16/20M truck tax	7,321	8,117	7,613	504
Commercial vehicle tax	4,934	4,531	5,598	(1,067)
In lieu of tax	551	433	-	433
Shared revenue:				
Gasoline tax	264,915	265,198	268,705	(3,507)
State assistance	-	56,048	-	56,048
Charges for services	9,450	9,164	-	9,164
Sale of assets	-	4,871	-	4,871
Neighborhood revitalization	(7,874)	(7,260)	(7,198)	(62)
Total receipts	1,152,788	1,245,548	\$ 1,157,101	\$ 88,447
Expenditures:				
Highways, streets and bridges:				
Personal services	441,349	450,955	\$ 450,000	\$ (955)
Commodities	534,628	480,277	575,000	94,723
Contractual services	105,078	58,467	100,000	41,533
Capital outlay	9,000	3,037	-	(3,037)
Transfers out:				
Multi-year capital improvement	-	50,000	-	(50,000)
Special machinery	25,000	150,000	75,000	(75,000)
Special highway improvement	155,000	50,000	75,000	25,000
Total expenditures	1,270,055	1,242,736	\$ 1,275,000	\$ 32,264
Receipts over (under) expenditures	(117,267)	2,812		
Unencumbered cash, beginning of year	219,525	102,258	\$ 117,899	\$ (15,641)
Unencumbered cash, end of year	\$ 102,258	\$ 105,070		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

NOXIOUS WEED FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance favorable (unfavorable)
	2018	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 75,522	\$ 80,152	\$ 79,151	\$ 1,001
Delinquent tax	590	1,364	-	1,364
Motor vehicle tax	5,516	5,398	5,378	20
Recreational vehicle tax	88	90	95	(5)
16/20M truck tax	736	731	714	17
Commercial vehicle tax	444	425	525	(100)
In lieu of tax	50	42	-	42
Neighborhood revitalization	(739)	(700)	(693)	(7)
Total receipts	82,207	87,502	\$ 85,170	\$ 2,332
Expenditures:				
Highways, streets and bridges:				
Personal services	39,188	42,895	\$ 38,000	\$ (4,895)
Commodities	79,790	85,359	92,000	6,641
Contractual services	7,443	7,344	8,400	1,056
Capital outlay	-	-	5,000	5,000
Reimbursed expenditures	(39,326)	(57,009)	(48,850)	8,159
Transfers out:				
Noxious weed capital outlay	5,000	10,000	-	(10,000)
Total expenditures	92,095	88,589	\$ 94,550	\$ 5,961
Receipts over (under) expenditures	(9,888)	(1,087)		
Unencumbered cash, beginning of year	19,951	10,063	\$ 9,380	\$ 683
Unencumbered cash, end of year	\$ 10,063	\$ 8,976		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 954,820	\$ 988,810	\$ 976,576	\$ 12,234
Delinquent tax	7,103	16,800	5,000	11,800
Motor vehicle tax	66,588	68,136	68,020	116
Recreational vehicle tax	1,064	1,133	1,203	(70)
16/20M truck tax	8,400	8,834	9,031	(197)
Commercial vehicle tax	5,370	5,374	6,640	(1,266)
In lieu of tax	599	515	-	515
Neighborhood revitalization	(9,339)	(8,636)	(8,562)	(74)
Total receipts	<u>1,034,605</u>	<u>1,080,966</u>	<u>\$ 1,057,908</u>	<u>\$ 23,058</u>
Expenditures:				
General government:				
Social security	118,665	123,894	\$ 128,125	\$ 4,231
KPERS	143,415	162,909	176,000	13,091
Vision and life insurance	10,108	10,637	12,000	1,363
Short term disability	8,195	8,869	10,000	1,131
Health insurance premiums	773,864	695,473	819,000	123,527
Kansas unemployment tax	1,308	10,259	3,000	(7,259)
Worker's compensation insurance	37,758	34,334	50,000	15,666
Total expenditures	<u>1,093,313</u>	<u>1,046,375</u>	<u>\$ 1,198,125</u>	<u>\$ 151,750</u>
Receipts over (under) expenditures	(58,708)	34,591		
Unencumbered cash, beginning of year	<u>217,705</u>	<u>158,997</u>	<u>\$ 140,217</u>	<u>\$ 18,780</u>
Unencumbered cash, end of year	<u>\$ 158,997</u>	<u>\$ 193,588</u>		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 90,473	\$ 126,204	\$ 124,665	\$ 1,539
Delinquent tax	761	1,736	800	936
Motor vehicle tax	6,459	6,461	6,445	16
Recreational vehicle tax	104	107	114	(7)
16/20M truck tax	875	855	856	(1)
Commercial vehicle tax	520	509	629	(120)
In lieu of tax	58	66	-	66
Shared revenue:				
Federal and state aid	36,037	38,173	33,000	5,173
Charges for services	37,337	39,558	33,000	6,558
Other	2,843	3,037	-	3,037
Transfer from multi-year capital improvement	-	20,000	-	20,000
Neighborhood revitalization	(885)	(1,102)	(1,093)	(9)
Total receipts	174,582	235,604	\$ 198,416	\$ 37,188
Expenditures:				
Health and welfare:				
Personal services	142,904	153,289	\$ 146,000	\$ (7,289)
Commodities	27,277	49,811	24,000	(25,811)
Contractual services	22,974	21,350	32,000	10,650
Capital outlay	550	1,040	-	(1,040)
Transfers out:				
Equipment reserve	3,696	-	-	-
Budget credit for grants	-	-	6,124	6,124
Total expenditures	197,401	225,490	\$ 208,124	\$ (17,366)
Receipts over (under) expenditures	(22,819)	10,114		
Unencumbered cash, beginning of year	34,373	11,554	\$ 9,708	\$ 1,846
Unencumbered cash, end of year	\$ 11,554	\$ 21,668		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 268,528	\$ 245,274	\$ 242,228	\$ 3,046
Delinquent tax	2,485	5,291	1,000	4,291
Motor vehicle tax	26,154	19,426	19,126	300
Recreational vehicle tax	419	320	338	(18)
16/20M truck tax	3,013	3,479	2,539	940
Commercial vehicle tax	2,115	1,511	1,867	(356)
In lieu of tax	236	128	-	128
Neighborhood revitalization	(2,626)	(2,142)	(2,124)	(18)
Total receipts	300,324	273,287	\$ 264,974	\$ 8,313
Expenditures:				
Transfer to related municipal entity	300,000	275,000	\$ 275,000	\$ -
Receipts over (under) expenditures	324	(1,713)		
Unencumbered cash, beginning of year	6,311	6,635	\$ 10,026	\$ (3,391)
Unencumbered cash, end of year	\$ 6,635	\$ 4,922		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

SPECIAL DRUG AND ALCOHOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Local alcohol and liquor tax	\$ 1,358	\$ 3,206	<u>\$ 5,000</u>	<u>\$ (1,794)</u>
Expenditures:				
Health and welfare:				
Contractual services	<u>2,400</u>	<u>2,725</u>	<u>\$ 12,000</u>	<u>\$ 9,275</u>
Receipts over (under) expenditures	(1,042)	481		
Unencumbered cash, beginning of year	<u>2,035</u>	<u>993</u>	<u>\$ 7,000</u>	<u>\$ (6,007)</u>
Unencumbered cash, end of year	<u>\$ 993</u>	<u>\$ 1,474</u>		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Local alcohol and liquor tax	\$ 453	\$ 464	<u>\$ 1,000</u>	<u>\$ (536)</u>
Expenditures:				
Culture and recreation:				
Contractual services	<u>-</u>	<u>500</u>	<u>\$ 2,200</u>	<u>\$ 1,700</u>
Receipts over (under) expenditures	453	(36)		
Unencumbered cash, beginning of year	<u>200</u>	<u>653</u>	<u>\$ 1,200</u>	<u>\$ (547)</u>
Unencumbered cash, end of year	<u>\$ 653</u>	<u>\$ 617</u>		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance favorable (unfavorable)
	2018	Actual	Budget	
Receipts:				
Transfer from noxious weed	\$ 5,000	\$ 10,000	\$ -	\$ 10,000
Expenditures:				
Highways, streets and bridges:				
Capital outlay	3,600	10,515	\$ 48,935	\$ 38,420
Receipts over (under) expenditures	1,400	(515)		
Unencumbered cash, beginning of year	48,935	50,335	\$ 48,935	\$ 1,400
Unencumbered cash, end of year	\$ 50,335	\$ 49,820		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

EDWARDS COUNTY 911 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Licenses, permits and fees	\$ 50,071	\$ 53,461	\$ 52,000	\$ 1,461
Interest	2,024	3,675	-	3,675
Total receipts	52,095	57,136	\$ 52,000	\$ 5,136
Expenditures:				
Public safety:				
Contractual services	13,197	11,466	\$ 50,000	\$ 38,534
Capital outlay	19,040	36,051	170,000	133,949
Reimbursed expenditures	(720)	-	-	-
Total expenditures	31,517	47,517	\$ 220,000	\$ 172,483
Receipts over (under) expenditures	20,578	9,619		
Unencumbered cash, beginning of year	159,280	179,858	\$ 168,000	\$ 11,858
Unencumbered cash, end of year	\$ 179,858	\$ 189,477		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2019

	<u>Economic development</u>	<u>Special law enforcement</u>	<u>Lef and diversion</u>	<u>Special drug enforcement</u>
Receipts:				
Grants	\$ -	\$ -	\$ -	\$ 9,427
Licenses, permits and fees	-	-	20,182	-
Interest	-	-	-	-
Other	-	-	-	-
Transfers in	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>40,000</u>	<u>-</u>	<u>20,182</u>	<u>9,427</u>
Expenditures:				
Personal services	40,000	-	-	-
Commodities	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	10,000	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>40,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Receipts over (under) expenditures	-	-	10,182	9,427
Unencumbered cash, beginning of year	<u>-</u>	<u>10,193</u>	<u>62,385</u>	<u>43,525</u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 10,193</u>	<u>\$ 72,567</u>	<u>\$ 52,952</u>

<u>Micro-loan</u>	<u>Special highway improvement</u>	<u>Special machinery</u>	<u>Multi-year capital improvement</u>	<u>Equipment reserve</u>	<u>Retainage contracts</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
550	-	-	-	-	3
5,167	-	-	-	-	1,432
-	50,000	150,000	295,000	175,000	-
<u>5,717</u>	<u>50,000</u>	<u>150,000</u>	<u>295,000</u>	<u>175,000</u>	<u>1,435</u>
-	-	-	-	-	-
-	78,891	-	-	-	-
-	5,442	-	-	-	1,403
-	346	228,426	56,294	39,151	-
-	-	-	20,000	-	-
<u>-</u>	<u>84,679</u>	<u>228,426</u>	<u>76,294</u>	<u>39,151</u>	<u>1,403</u>
5,717	(34,679)	(78,426)	218,706	135,849	32
<u>26,519</u>	<u>92,185</u>	<u>298,615</u>	<u>621,852</u>	<u>849,734</u>	<u>975</u>
<u>\$ 32,236</u>	<u>\$ 57,506</u>	<u>\$ 220,189</u>	<u>\$ 840,558</u>	<u>\$ 985,583</u>	<u>\$ 1,007</u>

EDWARDS COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2019

	<u>Deeds technology</u>	<u>Concealed carry handgun</u>	<u>Emergency prepared- ness</u>	<u>Offender registration</u>
Receipts:				
Grants	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	4,148	325	-	1,370
Interest	525	-	-	-
Other	-	-	720	-
Transfers in	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>4,673</u>	<u>325</u>	<u>720</u>	<u>1,370</u>
Expenditures:				
Personal services	-	-	-	-
Commodities	-	-	-	-
Contractual services	375	-	4,800	538
Capital outlay	2,163	-	220	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,538</u>	<u>-</u>	<u>5,020</u>	<u>538</u>
Receipts over (under) expenditures	2,135	325	(4,300)	832
Unencumbered cash, beginning of year	<u>29,364</u>	<u>5,370</u>	<u>10,391</u>	<u>7,095</u>
Unencumbered cash, end of year	<u>\$ 31,499</u>	<u>\$ 5,695</u>	<u>\$ 6,091</u>	<u>\$ 7,927</u>

See Independent Auditor's Report.

<u>Clerk technology</u>	<u>Treasurer technology</u>	<u>24th Judicial district drug-alcohol</u>	<u>Prosecutor's training and assistance</u>	<u>Special motor vehicle</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,427
1,038	1,037	402	819	31,387	60,708
70	83	-	-	-	1,231
-	-	-	-	-	7,319
-	-	-	-	-	710,000
<u>1,108</u>	<u>1,120</u>	<u>402</u>	<u>819</u>	<u>31,387</u>	<u>788,685</u>
-	-	-	-	5,985	45,985
-	-	-	-	2,295	81,186
-	-	412	474	4,913	18,357
4,900	4,130	-	-	150	345,780
-	-	-	-	13,276	33,276
<u>4,900</u>	<u>4,130</u>	<u>412</u>	<u>474</u>	<u>26,619</u>	<u>524,584</u>
(3,792)	(3,010)	(10)	345	4,768	264,101
<u>6,411</u>	<u>6,411</u>	<u>10</u>	<u>4,492</u>	<u>13,276</u>	<u>2,088,803</u>
<u>\$ 2,619</u>	<u>\$ 3,401</u>	<u>\$ -</u>	<u>\$ 4,837</u>	<u>\$ 18,044</u>	<u>\$ 2,352,904</u>

EDWARDS COUNTY, KANSAS**RISK MANAGEMENT RESERVE FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts:		
Premiums	\$ 775,243	\$ 813,820
Interest	<u>1,647</u>	<u>3,059</u>
Total receipts	776,890	816,879
Expenditures:		
Health and welfare:		
Contractual services	<u>736,865</u>	<u>807,523</u>
Receipts over (under) expenditures	40,025	9,356
Unencumbered cash, beginning of year	<u>379,041</u>	<u>419,066</u>
Unencumbered cash, end of year	<u><u>\$ 419,066</u></u>	<u><u>\$ 428,422</u></u>

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2019

<u>Funds</u>	<u>Beginning cash balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending cash balance</u>
County clerk	\$ 293	\$ 4,539	\$ 4,555	\$ 277
Register of deeds	-	36,996	36,996	-
District court	2,153	177,713	176,713	3,153
Law library	27,338	3,640	2,818	28,160
Sheriff	1,505	11,561	11,946	1,120
Tax collection accounts	6,085,286	10,512,559	10,289,420	6,308,425
Local taxing districts	-	5,239,150	5,239,150	-
Motor vehicle fees and sales tax collections	15,981	483,250	490,050	9,181
Heritage trust	606	2,074	1,905	775
Payroll clearing funds	-	1,538,424	1,538,424	-
Total	<u>\$ 6,133,162</u>	<u>\$ 18,009,906</u>	<u>\$ 17,791,977</u>	<u>\$ 6,351,091</u>

See Independent Auditor's Report.